

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

v.

Civil No. 06-5146

ALVIN A. TOLBERT,
ROBERTA SUE TOLBERT,
A & R EQUITY HOLDINGS

DEFENDANTS

JUDGMENT

For the reasons stated in a Memorandum Opinion of even date,
the Court hereby orders as follows:

1. The United States' **Motion for Summary Judgment (Doc. 20)**
is **GRANTED**.

2. Judgment is entered in favor of the United States against
Alvin Tolbert, in the amount of \$354,429.73, plus interest and all
other statutory additions provided by law accruing after July 31,
2007.

3. The United States tax liens, notice of which were filed
in Benton County on August 15, 2001, February 14, 2005, and
January 31, 2006, are valid and subsisting liens against Alvin
Tolbert's property and interests in property.

4. The federal tax liens attached to all property and rights
to property of Alvin Tolbert, including all property located at
2230 S. 21st Street, Rogers, Arkansas, in Benton County, held by
A & R Equity Trust.

5. The Tolberts transfer of the property located at 2230 S.
21st Street, Rogers, Arkansas, in Benton County was fraudulent,

therefore the federal tax liens attached to Alvin Tolbert's interests in the property located at 2230 S. 21st Street, Rogers, Arkansas, in Benton County.

6. Roberta Tolbert is entitled to one-half of the sale proceeds from the sale of the property located at 2230 S. 21st Street, Rogers, Arkansas, in Benton County.

7. The federal tax liens are hereby foreclosed against the property located at 2230 S. 21st Street, Rogers, Arkansas, titled in the name of A & R Equity Trust, with the following legal description:

The West half of the Southwest Quarter of Section Twenty Three in Township Nineteen North of Range thirty (30) West. Lot 4 of Kingsberry Park Addition to the City of Rogers, and also the south 107.50 feet of Lot 2 Kingsberry Park Addition to the City of Rogers (This 107.50 feet adjoins lot 4 and lies directly west of lot 4).

8. The above-described property will be sold at a judicial sale, according to law, and the proceeds of the sale will be distributed to such parties and in such amounts as this Court shall determine. A separate order of sale will be issued forthwith.

IT IS SO ORDERED AND ADJUDGED this 13th day of September, 2007.

/s/ Jimm Larry Hendren
JIMM LARRY HENDREN
UNITED STATES DISTRICT JUDGE